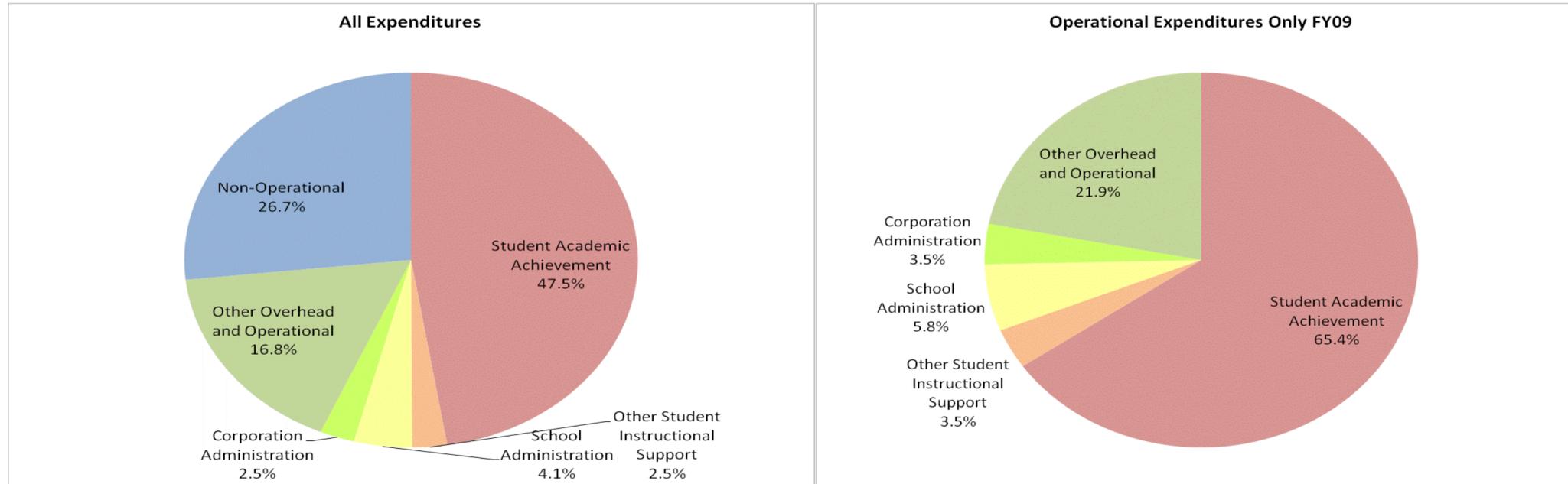


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Adams Community Schools (25)**

North Adams Community Schools (25)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$9,715,066	56.0%	\$11,687,129	49.4%	\$11,919,408	48.7%	\$11,336,632	47.5%
Student Instructional Support	\$1,348,272	7.8%	\$1,516,096	6.4%	\$1,573,380	6.4%	\$1,580,216	6.6%
Overhead and Operational	\$3,704,471	21.3%	\$4,703,015	19.9%	\$4,612,493	18.8%	\$4,600,064	19.3%
Nonoperational	\$2,592,210	14.9%	\$5,770,144	24.4%	\$6,382,806	26.1%	\$6,373,581	26.7%
Grand Total	\$17,360,019		\$23,676,385		\$24,488,087		\$23,890,493	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	63.7%	55.8%	55.1%	54.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Adams Community Schools (25)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$33,751	\$180,454	\$434,767		> 500%	141%
	11100 Regular Programs; Elementary	\$2,324,497	\$2,663,311	\$2,860,281	\$2,844,840	22%	7%	-1%
	11200 Regular Programs; Middle/Junior High	\$1,249,624	\$1,293,306	\$1,540,392	\$1,677,766	34%	30%	9%
	11300 Regular Programs; High School	\$2,319,668	\$2,222,024	\$2,489,948	\$2,535,708	9%	14%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$53,100	\$116,144	\$50,824		-4%	-56%
	11420 Vocational Education; Agriculture B	\$0	\$34,505	\$45,207	\$53,578		55%	19%
	11430 Vocational Education; Distributive Education	\$29,880	\$38,915	\$39,622	\$44,635	49%	15%	13%
	11440 Vocational Education; Health Occupations	\$37,189	\$48,703	\$62,352	\$71,645	93%	47%	15%
	11450 Vocational Education; Consumer and Homemaking	\$131,733	\$128,348	\$190,133	\$196,670	49%	53%	3%
	11470 Vocational Education; Business Education	\$46,976	\$31,467	\$93,998	\$154,279	228%	390%	64%
	11480 Vocational Education; Industrial Education A	\$51,400	\$64,520	\$40,470	\$53,046	3%	-18%	31%
	11490 Vocational Education; Industrial Education B	\$47,961	\$55,905	\$39,751	\$55,080	15%	-1%	39%
	11510 Vocational Education; Cooperative Education	\$58,992	\$59,366	\$66,945	\$77,723	32%	31%	16%
	11590 Other Vocational Education Programs	\$153,966	\$103,131	\$91,406	\$154,625	0%	50%	69%
	12110 Gifted And Talented; Gifted and Talented	\$16,805	\$10,628	\$32,437	\$39,776	137%	274%	23%
	12350 Physical Impairment; Homebound	\$1,293	\$1,641	\$4,619	\$11,798	> 500%	> 500%	155%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$7,503	\$4,324			-42%
	12520 Culturally Different; Compensatory	\$43,696	\$8,135	\$15,032	\$3,271	-93%	-60%	-78%
	12710 Equal Opportunity At Risk	\$22,237	\$15,509	\$7,273	\$7,034	-68%	-55%	-3%
	12810 Special Education Preschool	\$52,250	\$63,300	\$71,590	\$60,500	16%	-4%	-15%
	12900 Other Special Programs	\$11,032	\$152	\$90,101	\$91,331	> 500%	> 500%	1%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$9,220	\$11,646	\$46,617		406%	300%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$3,053	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$56,639	\$51,641	\$64,429	\$33,153	-41%	-36%	-49%
	14100 Summer School Programs; Elementary	\$13,191	\$0	\$42,309	\$24,230	84%		-43%
	14200 Summer School Programs; Middle/Junior High School	\$5,520	\$3,985	\$3,108	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$70,280	\$49,585	\$47,667	\$56,723	-19%	14%	19%
	15100 Enrichment Programs; Non-Credit	\$0	\$1,505	\$5,310	\$4,164		177%	-22%
	16100 Remediation Testing	\$106,380	\$13,524	\$59,226	\$43,686	-59%	223%	-26%
	16200 Preventive Remediation	\$0	\$0	\$0	\$2,008			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$14,998			
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$1,026,823	\$1,124,758	\$1,212,815		18%	8%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$1,289	\$571	\$0		-100%	-100%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$8,380	\$0			-100%
	22110 Improvement of Instruction; Service Area Direction	\$30,549	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$131,969	\$97,440	\$123,765	\$105,931	-20%	9%	-14%
	22130 Improvement of Instruction; Instructional Staff Training	\$139,630	\$155,588	\$62,788	\$34,598	-75%	-78%	-45%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$24,168	\$29,336	\$120,562	\$99,861	313%	240%	-17%
	22210 Library/Media Services; Service Area Direction	\$53,385	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$364,529	\$424,608	\$452,670	\$424,726	17%	0%	-6%
	22230 Library/Media Services; Audiovisual	\$12,612	\$6,801	\$2,856	\$1,930	-85%	-72%	-32%
	22240 Library/Media Services; Educational Television	\$3,710	\$2,091	\$509	\$1,321	-64%	-37%	160%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$285,433	\$40,338	\$21,929	\$20,420	-93%	-49%	-7%
	22290 Library/Media Services; Other Educational Media Services	\$1,796	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$67,081	\$82,949	\$120,046		79%	45%
	22360 Instruction, Related Technology; Network Support	\$0	\$109,571	\$129,589	\$159,670		46%	23%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$71,392			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$70,981	\$849	\$932	\$0	-100%	-100%	-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$145,663	\$275,632	\$272,880	\$235,126	61%	-15%	-14%
	26497 2007 Account Code - Teachers Retirement Fund	\$403,159	\$452,136	\$335,898	\$0			
Student Academic Achievement Total		\$8,521,845	\$9,748,759	\$11,060,385	\$11,336,632	33%	16%	2%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$32,766	\$2,493	\$420	\$0	-100%	-100%	-100%
	21210 Guidance Services; Service Area Direction	\$37,073	\$23,477	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$326,023	\$373,456	\$449,811	\$486,015	49%	30%	8%
	21240 Guidance Services; Information Services	\$34,000	\$0	\$0	\$0	-100%		
	21250 Guidance Services; Records Maintenance	\$7,718	\$896	\$3,833	\$3,005	-61%	235%	-22%
	21290 Guidance Services; Other Guidance Services	\$4,897	\$3,738	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$51,038	\$65,967	\$78,046	\$101,014	98%	53%	29%
	21390 Health Services; Other Health Services	\$11,157	\$5,113	\$1,804	\$1,284	-88%	-75%	-29%
	24100 Office of The Principal	\$440,177	\$532,071	\$634,954	\$668,340	52%	26%	5%
	24900 Other Support Services, School Administration	\$225,582	\$223,257	\$272,332	\$320,558	42%	44%	18%
Student Instructional Support Total		\$1,170,432	\$1,230,468	\$1,441,201	\$1,580,216	35%	28%	10%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$43,165	\$10,000	\$10,383	\$10,765	-75%	8%	4%
	23120 Board of Education; Service Area Assistants	\$77,950	\$62,787	\$76,825	\$85,221	9%	36%	11%
	23150 Board of Education; Legal Services	\$12,622	\$8,358	\$7,153	\$20,670	64%	147%	189%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Adams Community Schools (25)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	23160 Board of Education; Promotion Expenses	\$3,616	\$1,179	\$2,887	\$3,716	3%	215%	29%
	23190 Board of Education; Other Governing Body Services	\$14,823	\$20,612	\$24,452	\$11,433	-23%	-45%	-53%
	23210 Executive Administration; Office of The Superintendent	\$331,929	\$389,740	\$390,032	\$431,152	30%	11%	11%
	23220 Executive Administration; Community Relations	\$14,962	\$76,947	\$36,102	\$3,109	-79%	-96%	-91%
	23290 Executive Administration; Other Executive Administration Services	\$5,703	\$3,815	\$5,466	\$1,440	-75%	-62%	-74%
	25150 Fiscal Services; Payroll Services	\$331	\$288	\$283	\$435	32%	51%	54%
	25191 Other Fiscal Services; Refund of Revenue	\$4,027	\$909	\$7,892	\$935	-77%	3%	-88%
	25193 Other Fiscal Services; Printed Forms	\$1,226	\$0	\$0	\$150	-88%		
	25400 Planning, Research, Development and Evaluation	\$15,471	\$15,382	\$19,679	\$5,000	-68%	-67%	-75%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$216	\$11,367			> 500%
	25750 Personnel Services; Health Services	\$819	\$0	\$0	\$0	-100%		
	25790 Personal Services; Other Professional Services	\$0	\$0	\$6,000	\$5,175			-14%
	25920 Ditch Assessments	\$316	\$623	\$3,369	\$2,180	> 500%	250%	-35%
	25990 Other Support Services, Central	\$3,567	\$15,286	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,220,963	\$1,475,345	\$1,545,072	\$1,600,538	31%	8%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$48,820	\$62,364	\$103,934	\$131,220	169%	110%	26%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$82,521	\$17,267	\$3,183	\$5,469	-93%	-68%	72%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$180	\$1,284	\$1,001	\$0			
	26499 2007 Account Code - Other	\$31,277	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$14	\$0	\$3,073	\$1,387	> 500%		-55%
	26700 Operation and Maintenance of Plant Services; Insurance	\$32,519	\$81,858	\$49,496	\$82,031	152%	0%	66%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$844	\$290	\$143	\$0	-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	\$101,996	\$96,800	\$130,560	\$176,870	73%	83%	35%
	27100 Student Transportation; Vehicle Operation	\$349,173	\$371,903	\$450,172	\$521,000	49%	40%	16%
	27200 Student Transportation; Monitoring Services	\$18,880	\$25,379	\$23,446	\$21,893	16%	-14%	-7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$124,241	\$202,280	\$233,598	\$204,158	64%	1%	-13%
	27400 Student Transportation; Purchase of School Buses	\$29,111	\$194,865	\$212,752	\$240,995	> 500%	24%	13%
	27500 Student Transportation; Insurance on Buses	\$22,920	\$16,423	\$15,717	\$16,378	-29%	0%	4%
	27700 Student Transportation; Contracted Transportation Services	\$200	\$5,998	\$1,970	\$4,568	> 500%	-24%	132%
	27900 Student Transportation; Other Student Transportation Services	\$791	\$2,155	\$4,335	\$3,966	401%	84%	-9%
	27910 Student Transportation; Bus Driver Training	\$610	\$315	\$4,374	\$4,559	> 500%	> 500%	4%
	31100 Food Services Operations; Service Area Direction	\$40,922	\$0	\$0	\$0	-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$231,693	\$312,599	\$352,270	\$384,269	66%	23%	9%
	31900 Other Food Services	\$407,277	\$575,753	\$615,664	\$608,016	49%	6%	-1%
Overhead and Operational Total		\$3,275,478	\$4,048,800	\$4,341,498	\$4,600,064	40%	14%	6%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$4,904	\$0	\$0		-100%	
	33400 Athletic Coaches	\$105,014	\$229,319	\$242,902	\$244,934	133%	7%	1%
	33500 Welfare Activities Services	\$114,135	\$312,151	\$294,503	\$324,470	184%	4%	10%
	33910 High School Band Uniforms	\$286	\$0	\$0	\$0	-100%		
	33930 Latch Key Kid Program	\$20,162	\$11,922	\$36,125	\$44,666	122%	275%	24%
	33940 Child Care Services	\$31,718	\$23,849	\$56,115	\$53,552	69%	125%	-5%
	33950 Step Ahead	\$37,889	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$76,823	\$184,968	\$152,719	\$459,566	498%	148%	201%
	45100 Building Acquisition, Construction and Improvements	\$366,194	\$593,275	\$556,467	\$353,084	-4%	-40%	-37%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$22,974	\$184,397	\$11,804		-49%	-94%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$142,558	\$469,320	\$444,799	\$450,427	216%	-4%	1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$30,272	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$244,512	\$558,534	\$580,140	\$430,266	76%	-23%	-26%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$90,065	\$197,106	\$135,495	\$31,122	-65%	-84%	-77%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$180,798	\$265,000			47%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$387,712	\$180,798	\$358,671		-7%	98%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$43,583	\$118,628	\$166,406	\$179,777	312%	52%	8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,228,065	\$2,159,844	\$2,280,000	\$2,515,000	105%	16%	10%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$345,118	\$824,011	\$651,241		89%	-21%
	60700 Nonprogramed Charges; Scholarships	\$2,277	\$0	\$0	\$0	-100%		
Nonoperational Total		\$2,533,552	\$5,619,623	\$6,315,676	\$6,373,581	152%	13%	1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$330,741	\$257,196	\$121,328	\$0			
	26492 2007 Account Code - Social Security	\$750,715	\$843,299	\$424,103	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$14,056	\$65,668	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$762,057	\$1,772,959	\$745,995	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,142	\$10,468	\$46	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$79,146	\$37,855	\$0			
Prorated By Fund Total		\$1,858,712	\$3,028,736	\$1,329,328	\$0			